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**PLAQUEMINES PARISH
FAMILIES IN NEED OF
SERVICES PROGRAM**

Plaquemines Parish, Louisiana

Financial Report

For the Year Ended December 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-27-87

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INDEPENDENT AUDITORS' REPORT

To the Management
Plaquemines Parish Families
in Need of Services Program
Plaquemines, Parish Louisiana

We have audited the accompanying financial statements of the Plaquemines Parish Families in Need of Services Program, (the Program), as of and for the year ended December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the Plaquemines Parish Families in Need of Services Program management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Plaquemines Parish Families in Need of Services Program, at December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 16, 2001 on our consideration of the Plaquemines Parish Families in Need of Services Program's compliance with laws and regulations and on its internal control over financial reporting.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountant

Abbeville, Louisiana
May 16, 2001

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FINANCIAL STATEMENTS

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Balance Sheet - General Fund
December 31, 2000

ASSETS

Cash and cash equivalents	\$ 2,055
Accounts receivable	<u>1,845</u>
Total assets	<u>\$ 3,900</u>

LIABILITIES AND FUND BALANCE

Total liabilities	<u>\$ -</u>
Fund balance -	
Unreserved - undesignated	<u>3,900</u>
Total liabilities and fund equity	<u>\$ 3,900</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - General Fund
Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Grant revenue	\$ 25,500	\$ 25,500	\$ -
Intergovernmental revenues	3,600	3,600	-
Supervisory fees	-	2,890	2,890
Total revenues	<u>29,100</u>	<u>31,990</u>	<u>2,890</u>
Expenditures:			
Accounting	720	720	-
Case monitor	1,500	1,500	-
Counseling	15,100	17,510	(2,410)
Dues	-	100	(100)
Office Supplies	1,000	1,029	(29)
Postage	-	178	(178)
Truancy officer	3,200	3,200	-
Intake officer	5,500	5,496	4
Wellness institute	2,080	1,535	545
Total expenditures	<u>29,100</u>	<u>31,268</u>	<u>(2,168)</u>
Excess of revenues over expenditures	-	722	722
Fund balances, beginning	<u>3,178</u>	<u>3,178</u>	-
Fund balances, ending	<u>\$ 3,178</u>	<u>\$ 3,900</u>	<u>\$ 722</u>

The accompanying statement are an integral part of this statement.

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM

Plaquemines Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Plaquemines Parish Families in Need of Services Program was established in 1998. The Program is partially funded through grant proceeds from the Louisiana Supreme Court. These grant proceeds are used to help troubled youths and their families.

The accompanying financial statements of the Program have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

The Program is part of the operations 25th Judicial District Court. The 25th Judicial District is fiscally responsible for any additional funding necessary for the Plaquemines Parish Families in Need of Service Program. The financial statements present the financial information for the Plaquemines Parish Families in Need of Services Program only, and do not include any information for the 25th Judicial District Court.

B. Fund Accounting

The Program uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The fund of the Plaquemines Parish Families in Need of Services Program is classified as a governmental fund. The fund classification and a description is as follows:

Governmental Fund - General Fund -

The Governmental Fund - General Fund is the general operating fund of the Program and accounts for the Program's general activities and all financial resources.

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Notes to Financial Statements (Continued)

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental fund. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues -

Revenues are recorded when they become measurable and available as net current assets.

Expenditures -

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. Budget Practices

The Program adopts an annual budget for its General Fund that is prepared on cash estimates. The beginning fund balance is budgeted, and budget integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted amounts and all subsequent amendments.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Program may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Notes to Financial Statements (Continued)

F. Fixed Assets

Fixed assets of the governmental fund (General Fund) are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(2) Cash and Cash Equivalents

At December 31, 2000, the Program has cash and cash equivalents totaling \$2,055.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2000, the Program has \$4,352 in deposits (bank balances). These deposits are fully secured from risk by federal deposit insurance.

(3) Contingent Liabilities

There is no litigation pending against the Program at December 31, 2000.

SUPPLEMENTARY INFORMATION

**COMPLIANCE
AND
INTERNAL CONTROL**

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Management
Plaquemines Parish Families
in Need of Services Program
Plaquemines, Parish

We have audited the financial statements of the Plaquemines Parish Families in Need of Services Program (the Program) for the year ended December 31, 2000, and have issued our report thereon dated May 16, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Program's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Program's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Program's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying summary schedule of prior and current audit findings and management's corrective action plan as item 00-1.

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management, others within the organization and grant awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Abbeville, Louisiana
May 16, 2001

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended December 31, 2000

Fiscal Year		Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Ref. No.	Finding Initially Occurred					
CURRENT YEAR (12/31/00) --						
<u>Internal Control:</u>						
00-1	Unknown	The Plaquemines Parish Families in Need of Services Program did not have adequate segregation of functions within the accounting system.	None	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Chere Abadie	N/A
PRIOR YEAR (12/31/99) --						

There were no findings for year ended December 31, 1999.